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469, 64 Atl. 358. There is a slight difference between the principal case and the cases cited above. In those cases recovery was allowed on the common counts while in the principal case, the recovery was, in form, on the note itself, the court saying that the mere fact that the recovery was in form upon the note was no sufficient ground for reversing the judgment. It is important to note that a different rule is applied when the plaintiff is a mere indorsee or assignee. In *Congressional Tp. No. 11* v. *Weir,* 9 Ind. 224, and *Ottenheimer* v. *Cook,* 57 Tenn. (10 Heisk) 309, it was held that an indorsee must recover, if he recover at all, on the note, and not on the original consideration of it.

CONSTITUTIONAL LAW—DUE PROCESS OF LAW—SITUS OF SHIP FOR PURPOSES OF TAXATION.—Certain ocean-going steamships owned by the Southern Pacific Company, a corporation of the State of Kentucky, operated between New York and Galveston, New York and New Orleans, and New Orleans and Havana. These ships were enrolled at New York, and carried the name of that port upon their sterns in pursuance of the enrolling statutes. The State of Kentucky levied a tax upon them, to which the corporation objected, claiming the tax unconstitutional because the situs of the vessels was not in Kentucky. *Held,* that the facts were not sufficient to give the vessels an actual situs in New York; that having gained no actual situs elsewhere they could be taxed at the domicil of the owner, which was to be considered their situs for taxation. *Southern Pacific Co.* v. *Commonwealth of Kentucky on the relation of G. H. Alexander* (1911) 32 Sup. Ct. 13.

The old Roman Law maxim, *"mobilia sequuntur personam"* has been gradually modified until today its full original meaning is no longer accepted by the courts. *People ex rel. Hoyt* v. *Commissioners,* 23 N. Y. 224. This is especially true in the case of intangible movable property. *Catlin* v. *Hull,* 21 Vt. 152; *Finch* v. *York County,* 19 Neb. 50; *People ex rel. Jefferson* v. *Smith,* 88 N. Y. 576. In the case of tangible movables we find the same modifications based on actual situs. Property without the state is *not* taxed if it has acquired an *actual* situs outside. *Fisher* v. *Commissioners,* 19 Kan. 414, and *vice versa, Pacific Coast Ass.* v. *City & County of San Francisco,* 133 Cal. 14, 65 Pac. 16; *Stanford* v. *City & County of San Francisco,* 131 Cal. 34; *People ex rel. United Verde Copper Co.* v. *Feitner et al.,* 165 N. Y. 645, 59 N. E. 1129. In the principal case, the facts failed to show an actual situs in the port of New York, for the mere fact that an ocean-going vessel enters certain ports frequently in the course of trade, does not make any such port the actual situs of the vessel. "She is within the jurisdiction of all or of any one of them temporarily, and for a purpose wholly excluding the idea of permanently abiding in the state." *Hays* v. *Pacific Mail S. S. Co.,* 17 How. 596, 599, 15 L. Ed. 254. "Being in port is only a necessary incident in their proper employment. They are not built to be in a port, but upon the seas." *People ex rel. Pacific Mail S. S. Co.* v. *Tax & A. Comrs.,* 58 N. Y. 242, 246. Having no actual situs, no owner can give to his vessel a taxable situs which is neither his domicil nor the domicil of actual situs of the vessel. The mere right to select the place of enrollment, does not give the right to determine the place of taxation. *St. Louis* v. *Wiggins Ferry Co.,* 11 Wall. 423, 20 L. Ed. 192.

COOLEY, LAW OF TAXATION, Ed. 2, p. 373. Consequently the modified rule of *"mobilia sequuntur personam"* applies. The domicil of the owner being in Kentucky, his tangible movables which have gained no actual situs elsewhere, follow him there in so far as taxation is concerned. Therefore, taxation by the State violates no constitutional right of property. The fact that it may be impossible to bring the vessel to the place of taxation, is rejected by the court as introducing too much uncertainty and the possible exemption of some property from taxation, as large ships, which having acquired no situs elsewhere could not be reached, while smaller ships could be.

CONTRACTS—SUFFICIENCY OF TYPEWRITTEN SIGNATURE.—The Real Property Law (Consol. Laws 1909, c. 50, §259) of New York, following the general terms of the statute of frauds relative to the sale of lands, provides that a contract for the sale of real property must be subscribed by the vendor. *Held,* typewriting one's name is sufficient and satisfies the term "subscribing" as used in the act. *Landeker* v. *Co-operative Builder's Bank* (1911), 130 N. Y. Supp. 780.

The New York court by taking this position reverses a previous decision in that State, *Vielie* v. *Osgood* (1851), 8 Barb. 130, in which it was held that under the statute of frauds the subscription must be "an actual manual one," and arrives at much the same conclusion as a great majority of the States of the union. Although at a very early date it was deemed necessary that the signature should be in the actual handwriting of the party whose signature was essential, WILLISTON, SALES, p. 139, the courts have gradually given a broader interpretation to the term "subscribe," never before, however, having held that a typewritten signature was sufficient. *Grieb* v. *Cole,* 60 Mich. 397; *Schneider* v. *Norris,* 2 Mau. & Sel. 286; *Drury* v. *Young,* 58 Md. 546; and *Hamilton* v. *State,* 103 Ind. 96, 53 Am. Rep. 491, are authority to the effect that a printed signature is sufficient. On the other hand, the Minnesota Supreme Court has held that a printed signature appearing in the writing of a contract for the sale of land does not constitute a subscribing or signing of the contract within the meaning of the statute of frauds. Whether the court really meant to say that the signature was bad because printed, or rather that there was really no signature because the names of the parties appeared in the body of the instrument rather than at its conclusion, does not definitely appear. If the former is meant, that court is not consistent, for in *Herrick* v. *Morrill,* 37 Minn. 250, 5 Am. St. Rep. 841, overruling *Ames* v. *Schurmeier,* 9 Minn. 206, the court said that a summons in a civil action might be subscribed by the printed signature of the plaintiff or his attorney, and in *Drury* v. *Young,* 58 Md. 546, 42 Am. Rep. 343, the Maryland court went so far as to say that a note or memorandum for the sale of land made on a printed letter head, containing the firm and individuals' names, but not actually signed, was sufficient, as the firm thereby adopted the printed heading as its signature. A decision handed down in California shows how far the courts are tending in this direction, stating that to "sign," in the primary sense of the word, is to make a mark; to "sign" any instrument or document is to make any mark upon it in token of knowledge, approval, acceptance or obligation. *In*